

**Exhibit 2<sup>3</sup>**

Supplemental Client Match List for Past Two Years

<b>Matched Entity</b>	<b>Relationship to Debtors</b>
FRONTAGE LABORATORIES INC	50 Largest Unsecured Creditors
EISAI	Licenses/Product Development
HOULIHAN LOKEY	Creditor Committee Professional
REVLON PAKISTAN PRIVATE LIMITED	Other Related Entities
CAREMARKS HEALTH LP	Vendor
COGNIZANT WORLDWIDE LIMITED <sup>4</sup>	Vendor
DDP SPECIALTY ELECTRONIC MATERIALS	Vendor
DUPONT NUTRITION USA INC.	Vendor
FIDELITY INSTITUTIONAL ASSET	Vendor
INTL BUSINESS MACHINE CORP	Vendor
KERRY INGREDIENTS & FLAVOURS	Vendor
PAUL HASTINGS LLP	Vendor
PHOENIX LITHOGRAPHING CORP	Vendor
SIEMENS INDUSTRY INC.	Vendor
UNITED STATES TREASURY	Vendor
WALGREENS BOOTS ALLIANCE <sup>5</sup>	Vendor

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<sup>3</sup> Davis Polk currently represents, or has represented within the past two years, the entities listed on this Schedule 2 or one or more of their affiliates.

<sup>4</sup> Note that COGNIZANT TECH SOLUTIONS US CORP was listed in Exhibit 2 to the Initial Declaration.

<sup>5</sup> Note that WALGREENS was listed in Exhibit 2 to the Initial Declaration.